

3. Admit that plaintiff commenced this action against LSI and SAP directly as a result of the failure of the Business One product to perform as represented and promised, and that plaintiff is seeking economic damages as a result.
4. Specifically deny as untrue the allegations contained in paragraph 7 of Cross-claim.
5. Deny, for want of knowledge, or because the allegations are untrue, each and every other allegation of cross-claim.

SECOND DEFENSE

6. The cross-claims are barred in whole or in part by the Doctrine of Waiver, Estoppel, and/or Unclean Hands.

THIRD DEFENSE

7. The cross-claims are barred by the actions or inactions of cross-claimants, including but not limited to their own contributory or comparative fault, voluntary assumption of known risks, waiver or estoppel.

FOURTH DEFENSE

8. These answering parties allege that they may have insufficient knowledge or information upon which to form a belief as to whether they may have additional, as yet unstated, separate affirmative defenses available. These parties specifically reserve the right to raise such additional defenses as may appear appropriate following further discovery and factual development of this case. These parties also reserve the right to amend this answer to add, delete or modify defenses based upon legal theories that may, might or will be divulged

through clarification of both the allegations of plaintiff and the allegations of cross-claimants and/or through discovery.

WHEREFORE, these answering parties pray the cross-claims against them be dismissed with prejudice, and that they be awarded their costs, attorney fees and other expenses incurred defending against those cross-claims.

Respectfully submitted,

/s/ Roy A. Hulme
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing ANSWER OF LIS-LOWERY SYSTEMS, INC. AND THE IBIS GROUP, INC. TO CROSS-CLAIM OF SAP AMERICA, INC. AND SAP AG was filed electronically this 21st day of May, 2009. Notice of this filing will be sent to all parties by operation of the Court's electronic filing system. Parties may access this filing through the Court's electronic filing system.

/s/ Roy A. Hulme
ROY A. HULME (0001090)